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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Sales Tax)

NOTIFICATION

Dacca, the 6th June 1981.

No. S.R.O. 175-L/81/ST-1.—In pursuance of clause (a) of sub-section (1) of section 3 of the Sales Tax Act, 1951 (III of 1951), the National Board of Revenue is pleased to direct that the tax shall be levied and collected in respect of the goods or class of goods specified in the second column of the Table below which are manufactured or produced in Bangladesh, at the rate specified in the third column thereof:

TABLE

Sl. No.	Goods or class of goods.	Rate of tax.
1	Cutlery	20%
2	Utensils made of stainless steel	20%
3	Brass and copper sheet and zink sheet	20%

(1381)

Price 75 Paise.

Sl. No.	Goods or class of Goods.	Rate of tax.
4	Steel pipe	20%
5	R.C.C. Pipe	20%
6	G. I. pipe	20%
7	Conduit pipe	20%
8	Asbestos pipe	20%
9	Oxygen, Acetyline, Nitrous oxide Gas, Carbon dioxide ..	20%
10	Sodium Silicate	20%
11	Glycerine	20%
12	Mechanically propelled four-wheeled vehicles	20%
13	Torch-light, torch light case and hook rings	10%
14	Table lamp (excluding Kerosene table lamp)	10%
15	Wall clock and time piece	10%
16	Musical instruments	10%
17	Tea trolleys	10%
18	Printing ink	10%
19	Chocolates, lozenges, toffees	10%
20	Sweetmeat	10%
21	Ice cream	10%
22	Tarpaulin	10%
23	Billets	10%
24	Steel ingots	10%
25	Asbestos sheets and their accessories	10%
26	Slacked and unslacked lime	10%

Sl. No.	Goods or class of goods.	Rate of tax.
27	Electrical fittings	10%
28	Decorated brass and copper light fittings	10%
29	Brass and copper handicraft	10%
30	Industrial chemicals	10%

By order of the President

M. S. CHOWDHURY

Member.

[18(86)T-IV/81]

(Internal Resources Division)

(Sales tax)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 176-L/81/ST-2.—In exercise of the powers conferred by subsection (1) of section 7 of the Scales Tax Act, 1951 (III of 1951), and in supersession of this Ministry's Notification No. 7, dated the 27th June, 1951, the Government is pleased to exempt the goods or class of goods specified hereunder from the tax payable under the said Act, on their importation into Bangladesh:

1. Cereals, flour made from cereals (including paddy, rice and rice flour), pulses (Whole or split) and mustard and rape seed.
2. Fresh vegetables and fresh fruit.
3. Seeds, flowers or plants including seedlings and saplings but excluding cotton seed.
4. Fresh fish, dried fish, salted or unsalted (fish includes prawns).
5. Turmeric, cumin seeds (black and white), dry chillies, corriander seeds, garlic and ginger.
6. Poultry and poultry products.
7. Salt.
8. Sugar, gur and molasses.
9. Livestock and fresh meat.
10. Fodder including oil cakes and bran.
11. Milk and cream preserved, concentrated or sweetened, whether in liquid or semi-solid form or dry, such as, blocks and powder including milk food for infants and invalids.

12. Barley malt used in the manufacture of malted milk.
13. Tea.
14. Tea chests.
15. Fresh cream, fresh butter and ghee.
16. All varieties of edible oils falling under the Tariff Heading Nos. 15·07 and 15·08 of the Customs Act, 1969 (IV of 1969), but excluding sub-heads D, K, L and M of the same Heading.
17. Butter Oil.
18. Vegetable ghee (vanaspati) falling under the Tariff Heading No. 15·12B of the First Schedule to the Customs Act, 1969 (IV of 1969) provided such goods are imported into Bangladesh under the Wage Earner Scheme.
19. Drugs and medicines (including Unani and Ayurvedic medicines and drugs) and the raw materials and packing materials used in the manufacture and packing of pharmaceutical products.
20. Contraceptives falling under the Tariff Heading Nos. 30·03, 39·07 and 40·12 of the First Schedule to the Customs Act, 1969 (IV of 1969).
21. Electro-medical apparatus and X-Ray equipments.
22. Neutral glass tubings used in the manufacture of ampoules.
23. Artificial limbs and corrective appliances including hearing aids.
24. Carriage for invalids falling under the Tariff Heading No. 87·11 of the First Schedule to the Customs Act, 1969 (IV of 1969).
25. Unginned Cotton.
26. Cotton of staple length of 1-3/8 inches and above.
27. Cotton yarn below 60 counts falling under the Tariff Heading Nos. 55·05 and 55·06 of the First Schedule to the Customs Act, 1969 (IV of 1969), provided these are imported into Bangladesh under the Wage Earner Scheme and Export Performance Licence.
28. Second-hand clothing falling under the Tariff Heading No. 63·01A of the First Schedule to the Customs Act, 1969 (IV of 1969).
29. Man-made fibre.
30. Lungis made of cotton mixed with man-made fibres.
31. Raw wool and animal hair.
32. Wool tops.
33. Shoddy wool.
34. School slates, slate pencils, exercise books, writing ink, pen holders, geometry colour and paint boxes, and scales and other instruments used by students.
35. Printed books, maps, charts, periodicals and newspapers.
36. Newsprint.
37. Tobacco including manufactures of tobacco.
38. Sewing needles.
39. Safety razor blades.
40. Matches.

41. Kerosene oil.
42. Motor spirit.
43. Furnace oil and high speed and light diesel oil.
44. Lubricating oil and lubricating oil additives.
45. Jet fuels and greases falling under the Tariff Heading No. 27·10 of the First Schedule to the Customs Act, 1969 (IV of 1969).
46. Fuel oils falling under clause (iv) of sub-heads F and G of the Tariff Heading No. 27·10 of the First Schedule to the Customs Act, 1969 (IV of 1969).
47. Other petroleum oils falling under sub-clause (c) of clause 4 of sub-head H of the Tariff Heading No. 27·10 of the First Schedule to the Customs Act, 1969 (IV of 1969).
48. Petroleum jelly falling under the Tariff Heading No. 27·12 of the First Schedule to the Customs Act, 1969 (IV of 1969).
49. Jute batching oil.
50. Chemical fertilizers.
51. Sulphur used in the manufacture of fertilizers.
52. Rock phosphate.
53. (i) Disinfectants, pesticides, insecticides, fungicides, weed killers, herbicides, anti-sprouting products, rat poisons and similar other products.
(ii) Mosquito coils.
54. All kinds of animal casing (intestines and guts).
55. Crushed bones, bone grist, bone meals, horn and hoof meals, leather meals and fish meals.
56. Buffalo horn.
57. Laboratory glassware.
58. Radio isotopes falling under the Tariff Heading Nos. 28·50 and 28·51 of the First Schedule to the Customs Act, 1969 (IV of 1969).
59. Three wheeled vehicles or tri-wheelers having external and mechanical characteristics of a car, motor cycles, auto cycles, and cycles fitted with an auxiliary motor when imported in CKD condition.
60. Trucks and buses imported in CKD condition.
61. Ships, boats and floating structures specified under the Tariff Heading Nos. 89·01, 89·02, 89·03, 89·04 and 89·05 of the First Schedule to the Customs Act, 1969 (IV of 1969) and the raw materials used in the manufacture thereof.
62. (i) Aircrafts falling under sub-heads C, D and E of the Tariff Heading No. 88·02 of the First Schedule to the Customs Act, 1969 (IV of 1969).
(ii) Parts of aircraft falling under the Tariff Heading No. 88·03 of the First Schedule to the Customs Act, 1969 (IV of 1969).
(iii) Aircraft engines and parts thereof falling under sub-heads 'A' and 'B' of the Tariff Heading No. 84·06 and under the Tariff Heading No. 84·08 of the First Schedule to the Customs Act, 1969 (IV of 1969).

- (iv) Articles for use exclusively on aircraft engines falling under the Tariff Heading No. 85·08 of the First Schedule to the Customs Act, 1969 (IV of 1969).
- (v) Instrument panel clocks and clocks of a similar type for aircraft falling under the Tariff Heading No. 91·03 of the First Schedule to the Customs Act, 1969 (IV of 1969).
63. Bricks.
64. Clinker.
65. Stones and stone boulders falling under the Tariff Heading No. 25·16 of the First Schedule to the Customs Act, 1969 (IV of 1969).
66. All goods other than marble chips and marble powder falling under the Tariff Heading No. 25·17 of the First Schedule to the Customs Act, 1969 (IV of 1969).
67. Postage stamps and postal stationery.
68. Judicial and non-judicial stamps and stamp papers.
69. Excise banderols.
70. Currency Notes (including one Taka Notes) and Bank Notes.
71. Coins falling under the Tariff Heading No. 72·01 of the First Schedule to the Customs Act, 1969 (IV of 1969).
72. Recording of recitation from the Holy Quran falling under the Tariff Heading No. 92·12C (ii) and (iii) of the First Schedule to the Customs Act, 1969 (IV of 1969).
73. Component parts of television reception apparatus.
74. Tennis, table tennis and squash balls and other articles falling under the Tariff Heading Nos. 97·04 and 97·06 of the First Schedule to the Customs Act, 1969 (IV of 1969).
75. Golf tees falling under the Tariff Heading No. 97·06 of the First Schedule to the Customs Act, 1969 (IV of 1969).
76. Rifles of 7mm and ·22 bore falling under the Tariff Heading No. 93·03 and ammunition for the aforesaid rifles falling under the Tariff Heading No. 93·07 of the First Schedule to the Customs Act, 1969 (IV of 1969).
77. Aluminium ingots falling under the Tariff Heading No. 76·01 of the First Schedule to the Customs Act, 1969 (IV of 1969).

By order of the President

M. S. CHOWDHURY

Joint Secretary.

[18(86)T-IV/81]

NOTIFICATION

Dacca, the 6th June 1981.

No. S.R.O. 177-L/81/ST-3.—In exercise of the powers conferred by Sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), and in supersession of this Ministry's Notification No. S.R.O. 182-L/80/ST-4, dated the

7th June, 1980, the Government is pleased to direct that in respect of the goods or class of goods imported into Bangladesh and specified in the second column of the Table below, the rate of tax leviable shall be the reduced rate specified in the third column thereof:

TABLE

Sl. No.	Goods or class of goods.	Reduced rate.
1.	The following goods falling under the Tariff Heading numbers of the First Schedule to the Customs Act, 1969 (IV of 1969), shown against them:—	10%
	(a) Pig iron and speigaleisen	73·01
	(b) Ferro-alloys, viz., ferro-manganese, ferro-silicon, ferro-chrome and the like as are commonly used for steel making	73·02
	(c) Waste and scrap metal of iron or steel	73·03
	(d) Steel ingots	73·06
	(e) Blooms and slabs of iron or steel	73·07
2.	Coal	10%
3.	Billets	10%
4.	Tarpaulin	10%
5.	Malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar	10%
6.	Simplex board	10%
7.	Toy	10%
8.	Miniature buses having seating capacity for a minimum of nine and maximum of fifteen passengers, including the driver completely builtup with the engine fitted in the body, falling under the Tariff Heading No. 87·02 of the First Schedule to the Customs Act, 1969 (IV of 1969), provided these are imported under the Wage Earner Scheme	10%
9.	Built-up passenger buses and trucks, including those with completely assembled chassis frames fitted with the engine, falling under the Tariff Heading Nos. 87·02B and 87·04 of the First Schedule to the Customs Act, 1969 (IV of 1969), provided these are imported under the Wage Earner Scheme	10%

Sl. No.	Goods or class of goods.	Reduced rate.
10.	Cotton yarn falling under the Tariff Heading Nos. 55·05 and 55·06 of the First Schedule to the Customs Act, 1969 (IV of 1969), provided such goods are imported against licences issued to the exporters on their export performance	10%
11.	Marine diesel engines and parts thereof	10%
12.	Cement	10%
13.	Cocoanut oil imported under the Wage Earner Scheme ..	10%
14.	The following goods falling under the Tariff Heading numbers of the First Schedule to the Customs Act, 1969 (IV of 1969), shown against them	10%
	(a) Refrigerating equipment requiring for their operation not less than one-quarter of one brake horse-power ..	84·15
	(b) (i) Mining machinery and component parts thereof ..	84·23
	(ii) Petroleum and gas well drilling equipment and component parts thereof	
	(c) Sugar manufacturing and refining machinery ..	84·30
	(d) Machines for the carding, spinning and washing of wool ..	84·36
	(e) Parts and accessories suitable for use with the carding, spinning and washing machines of wool	84·38
	(f) Boot and shoe manufacturing machinery	84·42
	(g) Converters, ladles, ingot moulds and casting machines of a kind used in metallurgy and in metal foundries ..	84·43
	(h) Oil crushing and refining machinery and component parts thereof	84·59
	(i) Ball and roller bearing over 2 inch bore (internal diameter)	84·62
	(j) Ball and roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery	84·63
	(k) Electric generators, generating sets and component parts thereof	84·05

Sl. No.	Goods or class of goods.	Reduced rate.
(l)	Cinematographic projectors and sound recorders for films of a width of over 16 mm.	90·08
(m)	Instruments and apparatus for physical or chemical analysis (such as, polarimeters, refractometers, spectrometers, gas analysis apparatus), instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as, viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers, including exposure meters, calorimeters); microtomes	90·25

By order of the President

M. S. CHOWDHURY

Joint Secretary.

[18(86)T-IV/81]

NOTIFICATION

Dacca, the 6th June, 1981.

No. S.R.O. 178-L/81/ST-4.—In exercise of the the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to direct that in respect of the goods or class of goods exported from Bangladesh and specified in the first column of the Table below, the rate of tax leviable shall be the reduced rate specified in the second column thereof :

TABLE

Goods or class of goods.	Reduced rate.
Lizard skins, otter skins and reptile skins—whether raw, semi-processed or tanned	10%

By order of the President

M. S. CHOWDHURY,

Joint Secretary.

(18(86)T-IV/81)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 179-L/81/ST-5.—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to rescind this Ministry's Notification No. 9, date the 27th June, 1951.

By order of the President

M. S. CHOWDHURY

Joint Secretary.

[18(86)T-IV/81]

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 180-L/81/ST-6.—In exercise of the powers conferred by section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following amendment in this Ministry's Notification No. 2(7)/6/ST/72/3, dated the 30th June, 1972, namely :—

In the aforesaid Notification, for the words, Commas, figures and brackets "Tariff Act, 1934 (XXXII of 1934), specified in the schedule below, which" the words, commas, figures and brackets "Customs Act, 1969 (IV of 1969), specified in the schedule below, which are imported into Bangladesh and" shall be *substituted*.

By order of the President

M. S. CHOWDHURY

Joint Secretary.

[18(86)T-IV/81]

NOTIFICATION

Dacca, the 6th June, 1981.

No. S.R.O. 181-L/81/ST-7.—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following amendment in this Ministry's Notification, No. S.R.O. 184-L/80/ST-6, dated the 7th June, 1980, namely :—

In the aforesaid Notification, in the Table, items 11 and 12 shall be *omitted*.

By order of the President

M. S. CHOWDHURY.

Joint Secretary.

[18(86)T-IV/81]

NOTIFICATION

Dacca, the 6th June, 1981.

No. S. R. O. 182-L/81/ST-8.—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to exempt from the tax payable under the said Act all such imported goods as are entitled under the Repayment of Customs Duty (On Locally Manufactured Goods Sold Against Foreign Exchange in Bangladesh) Rules, 1981, to the repayment of the Customs duty leviable thereon.

By order of the President

M. S. CHOWDHURY

Joint Secretary.

[18(86)T-IV/81]